

FORM DEQ 50-11
RECYCLING MACHINERY AND EQUIPMENT CERTIFICATION
Pursuant to Application for Local Tax Exemption (See Instructions on Reverse)

Part I

Name(s) as shown on Virginia Tax return:
Account number:
Street:
City, State, and Zip Code:

Part II

Name of manufacturing facilities or plant units where machinery and equipment will be located:			
Street:			
City, State, and ZIP code:			
Detailed description of machinery and equipment and its intended use (attach drawings, brochures, etc., as appropriate)			
I certify that the above information is true, correct and complete and that the machinery and equipment identified is to be used primarily for the processing of recyclable materials as defined in § 58.1-3661 of the Code of Virginia.			
<table style="width: 100%; border: none;"><tr><td style="width: 33%; border-bottom: 1px solid black; text-align: center;">Signature of taxpayer /Title</td><td style="width: 33%; border-bottom: 1px solid black; text-align: center;">Please print or type name of taxpayer signing</td><td style="width: 33%; border-bottom: 1px solid black; text-align: center;">Date</td></tr></table>	Signature of taxpayer /Title	Please print or type name of taxpayer signing	Date
Signature of taxpayer /Title	Please print or type name of taxpayer signing	Date	

Agency Use Only

The Department of Environmental Quality's certification of machinery and equipment, based on the information provided by the applicant, is contained on the attached Equipment List referencing Application Number _____.

Virginia Code, § 58.1-3661, states, in part:

"Certified solar energy equipment facilities or devices and certified recycling equipment, facilities, or devices, as defined herein, are hereby declared to be a separate class of property and shall constitute a classification for local taxation separate from other classifications of real or personal property. The governing body of any county, city or town may, by ordinance, exempt or partially exempt such property from local taxation in the manner provided in the paragraph below:

Upon receipt of the certificate from the local building department or the Department of Waste Management, the local assessing officer shall, if such local ordinance is in effect, proceed to determine the value of such qualifying solar energy equipment, facilities or devices or certified recycling equipment, facilities, or devices. The exemption provided by this section shall be determined by applying the local tax rate to the value of such equipment, facilities or devices and subtracting such amount, wholly or partially, either (i) from the total real property tax due on the real property to which such equipment, facilities, or devices are attached or (ii) if such equipment, facilities, or devices are taxable as machinery and tools under § 58.1-3507, from the total machinery and tools tax due on such equipment, facilities, or devices, at the election of the taxpayer. This exemption shall be effective beginning in the next succeeding tax year, and shall be permitted for a term of not less than five years. In the event the locality assesses real estate pursuant to § 58.1-3292, the exemption shall be first effective when such real estate is first assessed, but not prior to the date of such application for exemption."

The machinery and equipment must be certified by the Department of Environmental Quality as integral to the recycling process as defined in § 58.1-3661 of the Code of Virginia. Pursuant to § 10.1-1183 of the Code of Virginia, any reference to the Department of Waste Management means the Department of Environmental Quality.

The Department of Environmental Quality has developed this form to assist persons applying for the machinery and equipment certification, and to expedite the certification process. However, you are not required to use this form to apply for certification.

LOCAL TAX OPTION

Once certified under § 58.1-3661 of the Code of Virginia, the machinery and equipment may qualify for a local tax exemption based on current value assessment by taxing authority. Contact your local governing body for information.

PART I

Enter the name, address, phone number, and account number, of the individual or corporation as it appears on the Virginia income tax return.

PART II

Enter the name and physical address of the facility where the machinery and equipment are located. Provide a detailed description of the machinery and equipment and its intended use in the facility with drawings, specifications and operating parameters.

Attach any necessary descriptions or documents which demonstrate the use of the machinery and equipment. Mail the completed form and attachments to the address below:

Department of Environmental Quality
Attention: Machinery and Equipment Certification Officer
PO Box 10009
Richmond, VA 23240-0009

For assistance call:

(804) 698-4145 Department of Environmental Quality
(804) 698-4021 TDD

Upon certification, the form and attachments will be returned to you.

For assistance call: (804) 367-8104 Department of Taxation